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CHRISTMAS TREE

Harvesting and Marketing

REGULATIONS

in Oregon and Washington

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PREFACE

Cutters, truckers, and sellers of Christmas trees in Oregon and Washington are confronted with many Federal, State, and local regulations. These are compounded when trees are shipped to out-of-state markets and thus become subject to interstate and dual·State regulations.

Because regulatory measures are designed for the protection of the public and the Christmas tree industry alike, this booklet was prepared to present an orderly brief of pertinent regulations and references. Space limitations do not permit detailed descriptions of all regulations and interpretations. Some of those effective at the time of this writing may later be changed. The reader should, therefore, consider the information contained herein as a guide only. Whenever in doubt, he should contact the proper agencies to obtain clarification or additional information.

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OREGON REGULATIONS

CUTTING

1. Obtain a cutting contract or the owner's permission before harvesting Christmas trees and boughs, the same as for any other forest crop. Oregon Forest Laws provide penalties for cutting or removing trees without the owner's consent.

2. Obtain a permit to harvest miscellaneous forest tree products from the State Forester at Salem, or by contacting the nearest District Warden or Farm Forester prior to commercial cutting or removal of Christmas trees. Permits are issued without cost.

3. Obtain the State Forester's approval prior to cutting that would leave less than 300 seedlings per acre.

   The Oregon Conservation Act requires not less than this number of seedlings for adequate stocking of cut-over lands.

4. Obtain reforestation harvesting permits from the Oregon State Tax Commission, Salem, Oregon, prior to cutting on classified reforestation lands. Approximately 10% of private commercial forest lands in Oregon have been so classified by the State Forester and Tax Commission. In lieu of paying the usual property taxes, owners of classified reforestation lands pay a fixed annual per acre tax on the land and a yield tax when forest products land is subject to penalty if he fails to do the following:

   a. Obtain a reforestation harvesting permit prior to cutting.

   b. Submit a detailed report of cutting on forms furnished by the Tax Commissioner and pay the 12½% Yield Tax not later than January 30 following cutting.

      Christmas tree cutters should check with the landowner, State Board of Forestry, or Tax Commissioner if in doubt as to whether lands on which he plans to cut are classified.

5. Report harvest for taxation collection.

   a. Westside harvesting tax. All merchantable trees harvested from wild areas or plantations on the westside of Oregon (except those from optional tax lands or classified reforestation lands) must be reported to the County Assessor before March 3 of the year following harvest. After receiving the report the assessor will bill the owner according to the millage rate in the county.

b. Eastside severance tax. All merchantable trees harvested on the eastside of Oregon (except those on classified reforestation lands) are subject to a severance tax. This tax is 5% of the predetermined harvest value of the stumpage. Report and payments must be made to the State Tax Commission, Salem.

Forms, predetermined values, and other information can be obtained from the County Assessor or State Tax Commission, Salem, Oregon.

TRANSPORTING

1. Oregon Forest Law requires a bill of sale in possession when transporting more than 5 Christmas trees. The bill of sale must specify the date of sale, name and address of the buyer or receiver, number and species of trees,and the legal description of the property from which the trees were cut. Inspections will be made by State patrolmen and local law enforcement officers.

2. Oregon Public Utility Commission (PUC) Regulations

The following classes of truckers are exempt from obtaining PUC Permits:

a. Oregon farmers when using farm plates to truck Christmas trees and boughs grown on their own farms. They may also haul farm grown trees and boughs for other Oregon farmers in exchange for labor performed or for a nominal fee.

b. Private carriers with combined weights not over 6,000 pounds. Private carriers are those who actually own the products that they haul.

In case either of the above operate diesel trucks, note item 3, Page 3 .

The following classes of truckers are required to obtain PUC Permits:

a. Private carriers with combined weights over 6,000 pounds.
b. Common and contract carriers who truck products for others.

Procedures for obtaining PUC permits

a. Temporary PUC permits for periods up to 10 days may be obtained at local PUC Offices. An active PUC pass must accompany the equipment. The fee for the pass is $1.00 per vehicle, or $2.00 for power unit and trailer, plus the mileage tax based on gross weight and miles travelled in Oregon. Fees must be paid in advance. If the period of hauling exceeds 10 days, the permit costs $2.50 per vehicle or $5.00 for power unit and trailer, plus mileage tax.

b. Before issuing a permit, the PUC requires verification from the applicant's insurance company that he has bodily injury and property damage insurance in prescribed amounts on his truck.

c. Monthly reports and Highway Use Tax payments, based on combined weights and mileage, are required for both gasoline and diesel-powered trucks operating under a PUC permit.

d. PUC regulations are enforced by State, county and city police officers.

e. Additional information may be obtained at the State of Oregon Public Utility Commission at Salem or local PUC Offices in larger cities. The Portland Office is located at 5821 N.E. Glisan.

3. Diesel Fuel Tax

a. The following classes of diesel truckers are exempt from PUC permits, however, they are required to pay a diesel fuel tax when trucking over public roads:

(1) Farmers operating diesel-powered trucks with farm plates.

(2) Private carriers operating diesel-powered trucks with combined weights not over 6,000 pounds.

b. Temporary fuel permits and emblems, for periods less than 30 days, may be obtained without charge from local offices of the Department of Motor Vehicles. Annual Fuel Use Licenses and Emblems are required for longer periods.

c. The Diesel fuel tax is 6¢ per gallon (1963 rate).

Mileage and fuel consumption records are required. Quarterly reports and tax payments are also required if tax is not paid at the pump. If all diesel fuel tax is paid at the pump, a report of fuel purchased and miles operated must be submitted only once a year.

d. Refunds of gasoline and diesel fuel tax may be claimed for mileage driven on other than public roads if complete mileage and fuel records are maintained.

e. Additional information and forms may be obtained from the Fuel Tax Division of the State of Oregon Department of Motor Vehicles in Salem or 5821 N.E. Glisan Street, Portland.

MARKETING

1. Most cities or municipalities have ordinances affecting the operation of Christmas tree lots or the peddling of Christmas trees. Inquire at the City Hall for information on permits, licenses, and restrictions.

WASHINGTON REGULATIONS

CUTTING

1. Obtain a cutting contract or the owner's written permission before harvesting Christmas trees and boughs. Washington Forest Laws provide penalties for cutting or removing trees without the owner's consent.

2. Christmas tree cutters are not at the present time required to obtain harvesting permits under the Washington Forest Practices Act, except on Classified Reforestation Lands described under (3) below.

3. Obtain a Harvesting Permit from the State of Washington Department of Natural Resources prior to cutting on classified reforestation lands.

   Approximately 5% of private commercial forest lands in Washington have been so classified by the Department of Natural Resources. In lieu of paying the usual property taxes, landowners pay a fixed annual per acre tax and a yield tax on the stumpage value of forest products harvested. The yield tax amounts to 1% per year since the date of classification, but not more than 12½% of the stumpage value cut. Landowners are required to post bond or cash deposit with the County Treasurer of the county in which cutting is to be done, in advance of harvesting to guarantee payment of their yield tax. Yield taxes, together with reports of cutting, are due by February 15 following cutting. Information on classification status, permits, and reporting forms may be obtained from County Tax Assessors or from local District Administrators' Offices of the Department of Natural Resources.

TRANSPORTING

1. Report Required

   Submit annual reports to the State of Washington Department of Natural Resources for all out-of-state shipments of Christmas trees. The report must show the number of trees shipped, together with the destination of shipments, names of owners of the lands from which they were cut, and legal description of such lands. Reporting forms and additional information may be obtained from the Olympia or District Offices of the Department of Natural Resources. Failure to submit reports constitutes a gross misdemeanor.

2. County Laws

a. Many counties in the State of Washington have ordinances that make it unlawful to transport more than five Christmas trees over public roads without a dated load certificate. The certificate must show the owner's signature and address, trucker's name, truck license number, the number of trees, origin of trees,and destination of trees. Certificate forms are issued free of charge by either the Sheriff's Office or District Office of the Department of Natural Resources in the county concerned.

b. Any law officer in these counties can inspect vehicles carrying more than five trees.

c. Other counties. Current status of county Christmas tree legislation should be checked at the Sheriff's Office or District Offices of the Department of Natural Resources before Christmas trees are trucked.

3. Washington Utilities and Transportation Commission (UTC)Regulations

The following classes of truckers are exempt from obtaining UTC Permits:

a. Washington farmers when using farm plates to truck Christmas trees and boughs grown on their own farms. They may also haul farm grown trees on an infrequent or seasonal basis for other farmers who are immediate neighbors.

b. Private carriers who actually own the products that they haul.

The following class of truckers are required to obtain UTC intrastate permits and plates for hauling within the State:

Common and contract carriers who truck products for others.

Procedures for obtaining UTC Permits:

a. Temporary UTC permits for periods up to 180 days may be applied for at local UTC Offices. A $10.00 filing fee is required.

b. Before issuing a permit, the UTC requires a certificate of insurance from the applicant's insurance company that he has public liability and property damage insurance on his truck, or security deposit in lieu of, in amounts prescribed by the commission.

c. In addition to paying the filing fee, applicants are required to pay a regulatory fee based on gross weights. Plates are furnished by the UTC to regular permit holders and stickers to temporary permit holders. They must be displayed on the truck at all times.

d. Additional information may be obtained from the Washington Utilities and Transportation Commission, 401 Insurance Building, Olympia, or at local UTC Offices in larger cities.

4. Diesel Fuel Tax

a. All classes of diesel-powered trucks are required to pay a fuel tax for operation over public roads. The same requirement applies to butane and propane-powered trucks.

b. Temporary use fuel emblems, for periods up to 20 days, may be obtained for $20.00 from offices of the Washington State Patrol.

Only two such temporary emblems may be secured in any six months. period. If more extensive trucking operations are planned, a regular Use Fuel Tax Permit must be obtained from the Liquid Fuel Tax Division of the Department of Licenses in Olympia.

c. The diesel tax is 7½¢ per gallon (1963 rate). For purposes of taxation, fuel consumption for all trucks must be reported monthly and the tax paid.

d. Additional information and forms may be obtained from the liquid Fuel Tax Division of the Department of Licenses in Olympia.

MARKETING

1. Many cities or municipalities have ordinances affecting the operations of Christmas tree lots or the peddling of Christmas trees. Inquire at the City Hall for information on permits, licenses, and restrictions.

2. A Temporary Registration Certificate from the Tax Commission of the State of Washington is required for entering the retail Christmas tree business. This certificate requires:

a. Collection and payment of the 4% State Retail Sales Tax.

b. Payment of a Business and Occupation Tax, under the classification "Retailing" at the rate of 0.44% of gross sales.

c. Within 10 days after close of business activities, submission of Form 2406, Excise Tax Return, together with tax remittance and certificate, to the district Tax Commission Office.

d. Additional information may be obtained at any local Tax Commission Office.

INTERSTATE TRANSPORTATION

INTERSTATE COMMERCE COMMISSION (ICC) REGULATIONS

1. Christmas trees, boughs and wreathes, whether plain, painted or flocked, are exempt from ICC authority.

2. Vehicles transporting the above products interstate, however, are required to comply with ICC safety regulations and hours of service of drivers.

3. Additional information may be obtained by contacting the Interstate Commerce Commission, 538 Pittock Block, Portland, Oregon.

QUARANTINE REGULATIONS

European Pine Shoot Moth. Certain counties in the State of Washington and several eastern and midwestern states are infested with this destructive insect. Oregon, Washington, California, and several other states have a quarantine on all species of pine coming from designated infested areas. This quarantine is lifted for cut trees and decorative branches for the Christmas tree season between the following dates: October 20 to December 31 in Oregon and California and November 1 to December 31 in Washington. Live pine trees are still restricted during this period.

Blister Rust - California. Blister rust quarantine laws apply to all visibly infected five-needled pines (white pine, sugar pine, and white-bark pine), and also non-infected five-needled trees shipped to certain counties.

Current quarantine regulations for all pine species should be checked by contacting:

1. Bureau of Plant Quarantine, State of California, Department of Agriculture, Sacramento 14, California.

2. Division of Plant Industry, Oregon Department of Agriculture, Salem, Oregon.

3. Regulatory Division, Washington State Department of Agriculture, P.O. Box 120, Olympia, Washington.

TRUCKING BETWEEN OREGON AND WASHINGTON

1. Out-of-state trucks operating in either State are required to abide by all PUC or UTC regulations and fuel tax regulations that apply to that State. Refer to "transportation regulations" under the individual State for details.

2. Oregon and Washington farmers who have farm plates and are PUC or UTC exempt in their own State are exempt also in the other State. Both States require permits or emblems and monthly reports and tax payments for diesel mileage. Gasoline-powered trucks pay only the regular State and Federal gasoline fuel taxes which are included in the price at the pump.

3. All private carriers are UTC exempt in Washington, but those with combined weights over 6,000 pounds are required to obtain PUC permits before entering Oregon.

4. All common and contract carriers entering Oregon from Washington are required to obtain PUC permits and submit monthly records and highway use tax payments for that portion of their travel done in Oregon. Conversely, those entering Washington from Oregon are required to obtain Interstate UTC permits and pay Use Fuel Taxes for diesel mileage in Washington.

TRUCKING FROM OREGON AND WASHINGTON INTO CALIFORNIA

1. California Division of Forestry Regulations. Christmas trees imported into California by truck must be accompanied by a bill of sale or other evidence of ownership.

2. Border Inspection Station Regulations. Border inspection stations are operated for quarantine purposes. See "Quarantine Regulations". Bill of sale or ownership certificates for Christmas trees are stamped upon inspection.

3. California State Board of Equalization Regulations

   a. Use Fuel Tax

      (1) This tax is imposed at the rate of 7¢ per gallon of fuel used in California.

      (2) A Use Fuel Tax Permit must be obtained before operating diesel-powered trucks in California. No charge is made for the permit, but nonresidents are required to deposit security for payment of the tax.

      (3) Returns indicating the amount of fuel used must be submitted monthly, together with tax payments.

      (4) Additional information and forms may be obtained from the State Board of Equalization, Division of Highway Taxes, 1020 N Street, Sacramento 14, California.

b. Motor Vehicle Transportation License Tax

(1) This tax applies to the transportation of property for hire or compensation upon any public highway in the state.

(2) Returns must be submitted monthly, together with tax payments of 1½% of gross receipts from hauling operations. Complete records of all gross receipts must be maintained.

(3) Nonresidents are required to deposit security for payment of transportation taxes along with the $5.00 license fee.

(4) Instructions for making application for number plates from the California Department of Motor Vehicles are sent to the applicant with his license.

(5) Additional information and forms may be obtained from the State Board of Equalization, Division of Highway Taxes, 1020 N Street, Sacramento 14, California.

c. State Sales Tax - Seller's Permit

(1) Both retail and wholesale Christmas tree sellers must obtain a seller's permit.

(2) Permits cost $1.00. For retailers, an advance deposit is required as security for payment of anticipated sales tax receipts. Wholesalers do not pay state sales tax, but are required to submit a report on their sales.

(3) Additional information and permits may be obtained at local Board of Equalization Offices.

d. County and City Sales Taxes

Cities and counties in California have a combined local retail sales tax of 1%. This tax is administered by the Board of Equalization along with the 3% state sales tax.

e. Persons coming into California to sell Christmas trees should first contact the local office of the Board of Equalization nearest to where they plan to establish their business, or contact the State Board of Equalization, 1020 N Street, Sacramento 14, California, to obtain information on permits and tax reporting.

4. Local Ordinances. Any Christmas tree operator or seller should make local inquiries as to county or city ordinances and licenses. City or county clerks can usually provide this information.

INTERSTATE RAIL SHIPMENTS

1. Rail freight on Christmas trees is required to be prepaid. One car will carry approximately 4,000 Christmas trees.

2. A few large Christmas tree producers and shippers have their own sidings, but most small operators shipping by rail do their own loading at public sidings known as "team tracks".

3. The State of California County Agricultural Commissioners enforce quarantine regulations of rail shipments at points of destination. Refer to "Quarantine Regulations" for restrictions.

4. Additional information and shipping rates may be obtained from local offices of railroad companies.

ESTABLISHED TRUCKING FIRMS

1. Christmas trees may be shipped to California or elsewhere by regular licensed trucking firms the same as by rail.

2. Additional information and shipping rates may be obtained from local offices of trucking firms.

RETURN TRIPS FROM CALIFORNIA WITH OTHER COMMODITIES

WHO TO CONTACT CONCERNING REGULATIONS

Oregon and Washington truckers hauling Christmas trees to California may wish to bring back fresh fruits and vegetables or other commodities on their return trips to make pay loads both ways. Those wishing to do so are required to abide by certain Federal, State, and local regulations. They should check with the following agencies regarding the required licenses and permits.

1. The State of California Department of Agriculture, Bureau of Fruit and Vegetable Standardization, Sacramento 14, California.

2. The State of Oregon Department of Agriculture, Division of Plant Industry, Agriculture Building, Salem, Oregon, or 372 State Office Building, Portland, Oregon.

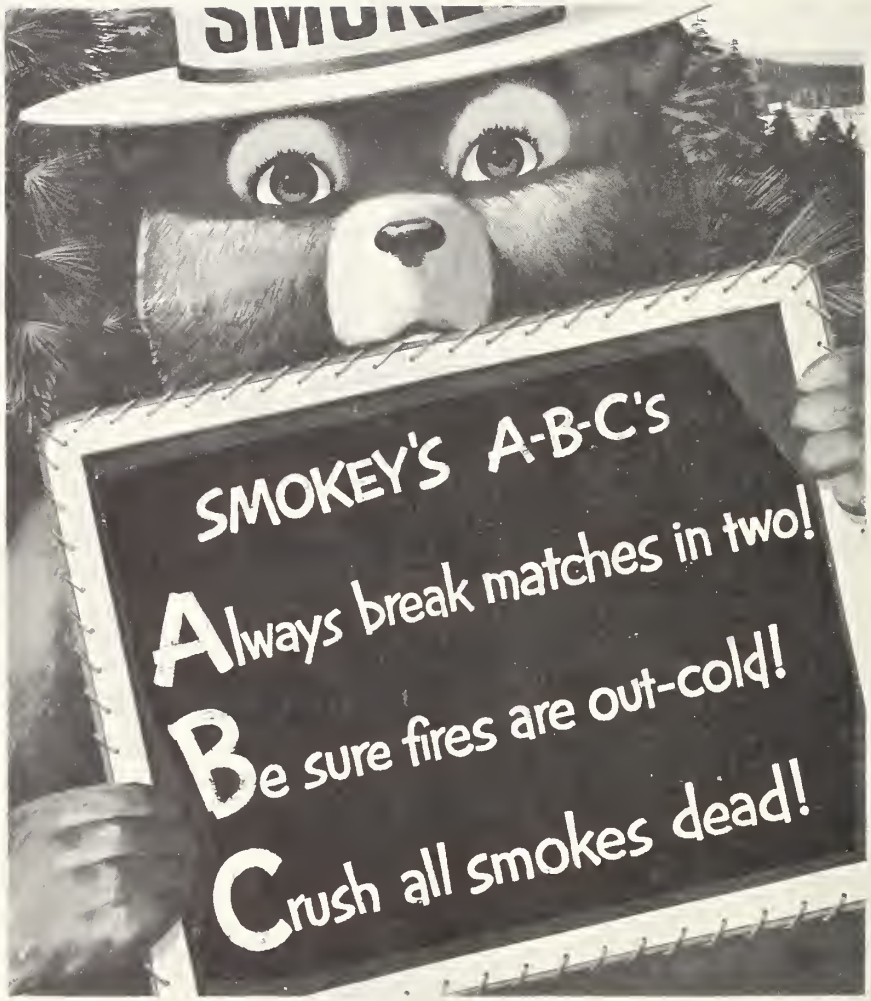
3. The Washington State Department of Agriculture, Regulatory Division, P.O. Box 120, Olympia, Washington.

4. California State Board of Equalization, Oregon PUC, and Washington UTC Offices.

5. City Halls of cities or municipalities where fresh fruits and vegetables are to be sold.

6. For Federal Laws and requirements information may be obtained from the Perishable Agricultural Commodities Act Office, 1031 South Broadway, Los Angeles, California, or from the Agricultural Marketing Service, Fruit and Vegetable Division, 1218 S.W. Washington Street, Portland 5, Oregon.

GPO 985-859



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